## STATISTICAL SECTION



#### FINANCIAL REPORT OF SAN DIEGO COUNTY

#### **COMPARISON OF EXPENDITURES**

#### COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS

#### Fiscal Years 1990-91 Through 1999-2000

(In Thousands)

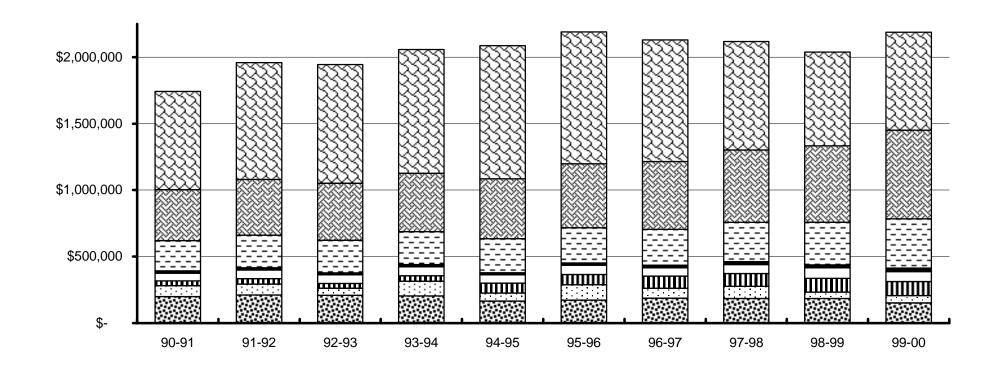
	1990-91	1991-92	1992-93	
General Government	\$ 200,288	\$ 212,619	\$ 208,838	
Public Protection	383,632	417,598	426,986	
Public Ways & Facilities	57,775	65,113	64,714	
Health & Sanitation	228,617	246,856	246,208	
Public Assistance	737,722	879,859	892,530	
Education	9,651	9,548	8,383	
Recreation & Cultural	6,481	6,509	6,730	
Capital Outlay	81,315	81,739	54,308	
Debt Service	36,383	39,725	35,277	
Total	\$ 1,741,864	\$ 1,959,566	\$ 1,943,974	

	199	0-91	1991-92	19	992-93	19	993-94		1994-95	1	1995-96	1996-97		1997-98	1998-99	1999-00
Ī	\$ 20	00,288	\$ 212,619	\$	208,838	\$	204,216	\$	166,381	\$	172,916	\$ 186,861	\$	184,465	\$ 185,426	\$ 150,879
	38	83,632	417,598		426,986		438,051		450,419		481,691	509,142		544,585	575,825	667,565
	5	57,775	65,113		64,714		66,766		62,786		69,617	64,180		66,509	80,127	72,721
	22	28,617	246,856		246,208		247,533		256,011		265,396	268,400		294,867	319,505	370,379
	73	37,722	879,859		892,530		932,497		1,001,420		992,263	915,302		816,620	703,132	737,284
		9,651	9,548		8,383		8,419		8,879		8,973	9,375		10,097	11,325	14,263
		6,481	6,509		6,730		7,648		6,749		7,109	7,210		9,309	11,203	12,393
	8	81,315	81,739		54,308		111,895		60,914		115,170	74,368		91,119	47,098	55,239
	3	36,383	39,725		35,277		40,694	•	72,894		77,705	91,914	•	98,150	103,448	107,569
	\$ 1,74	41,864	\$ 1,959,566	\$ 1,	,943,974	\$ 2,	,057,719	\$	2,086,453	\$ 2	2,190,840	\$ 2,126,752	\$	2,115,721	\$ 2,037,089	\$ 2,188,292

## - 157 -

# COMPARISON OF EXPENDITURES COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS Fiscal Years 1990-91 Through 1999-2000 (In Thousands)

TABLE 1 (Cont)



☐ Gen'l Gov't/ Other

Other

☐ Capital Outlay

☐ Health & Sanitation

■ Debt Service

□ Public Protection

☐ Public Ways & Facilities

□ Public Assistance

### FINANCIAL REPORT OF SAN DIEGO COUNTY COMPARISON OF REVENUES BY SOURCE

#### COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS

Fiscal Years 1990-91 through 1999-2000 (In Thousands)

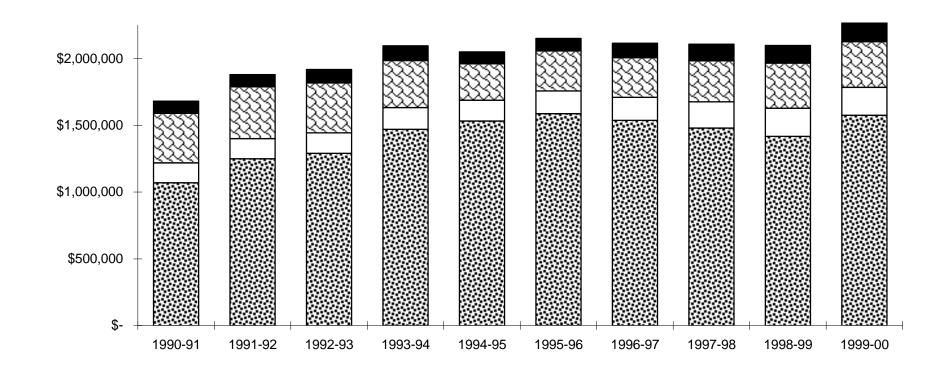
	•	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
Taxes	\$	373,732	\$ 389,136	\$ 376,098	\$ 353,752	\$ 272,831	\$ 299,383	\$ 297,314	\$ 306,203	\$ 338,487	\$ 344,393
Licenses, Permits											
and Franchises		26,097	26,897	27,749	26,868	27,011	26,587	28,118	28,312	31,095	31,796
Fines, Forfeitures and Penalties		21,917	22,352	26,253	19,576	18,156	23,787	22,972	29,396	27,015	36,235
Use of Money and Property		28,639	28,786	34,425	45,432	26,069	25,319	31,089	48,968	40,939	48,519
Aid From Other Governmental Agency		1,070,128	1,248,795	1,290,298	1,470,308	1,532,529	1,587,410	1,536,529	1,481,185	1,418,073	1,575,013
Charges for											
Current Services		147,465	152,223	152,956	162,658	156,823	171,079	173,489	196,435	211,290	209,400
Other Revenue		13,343	13,035	11,648	17,927	17,234	17,725	27,327	18,822	31,130	28,782
Total	\$	1,681,321	\$ 1,881,224	\$ 1,919,427	\$ 2,096,521	\$ 2,050,653	\$ 2,151,290	\$ 2,116,838	\$ 2,109,321	\$ 2,098,029	\$ 2,274,138

### 5

☐ Aid From Other Gov't Agencies

# COMPARISON OF REVENUES BY SOURCE COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS Fiscal Years 1990-91 through 1999-00 (In Thousands)

**TABLE 2 (Cont)** 



☐ Charges for Current Services

□Taxes

■ Other

#### FINANCIAL REPORT OF SAN DIEGO COUNTY COMPARISON OF COUNTY ASSESSED VALUE TAXES LEVIED AND TAX COLLECTIONS COUNTY GENERAL, AND LIBRARY FUNDS Fiscal Years 1990-91 through 1999-2000

(In Thousands)

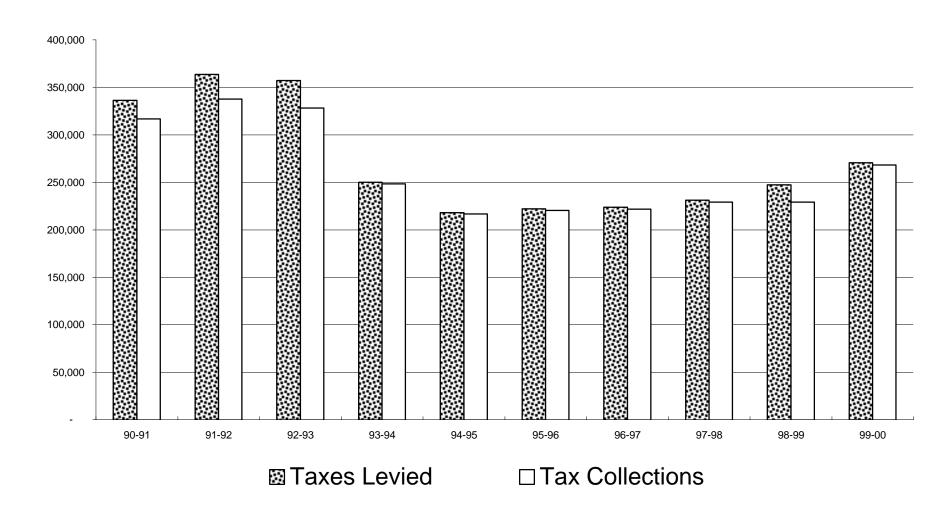
ГΛ	в	ᆮ	3

Assessed Valuations and Tax Rates	90-91	91-92	92-93	93-94	94-95	95-96	96-97	97-98	98-99	99-00
Secured	\$ 123,808,764	\$ 133,152,260	\$ 138,327,528	\$ 139,889,004	\$ 140,737,545	\$ 142,068,531	\$ 142,356,634	\$ 145,607,295	\$ 155,847,593	\$ 171,710,387
Tax Rate (County wide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Unsecured	5,737,644	5,898,844	6,049,244	6,132,432	6,448,886	6,695,765	6,755,173	7,295,084	7,880,996	8,838,343
Tax Rate (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Tax Levied (Current and Prior)	336,209	363,488	357,174	249,877	218,190	221,960	223,706	231,220	247,288	270,611
Current Tax Collections	308,946	328,374	315,998	222,839	216,385	220,205	221,724	228,984	244,803	267,987
Delinquent Tax Collections	7,931	9,357	12,060	25,661	136	209	165	179	223	217
Total Tax Collections	316,877	337,731	328,058	248,500	216,521	220,414	221,889	229,163	245,026	268,204
Ratio of Total Collections to Levy	94.3	92.9	91.8	99.4	99.2	99.3	99.2	99.1	99.1	99.1
Outstanding Delinquent Taxes	19,332	25,757	29,116	1,377	1,669	1,546	1,818	2,057	2,261	2,406

## - 161 -

COMPARISON OF COUNTY ASSESSED VALUE TAXES LEVIED AND TAX COLLECTIONS COUNTY GENERAL, AND LIBRARY FUNDS Fiscal Years 1990-91 through 1999-2000 (In Thousands)

TABLE 3 (Cont)

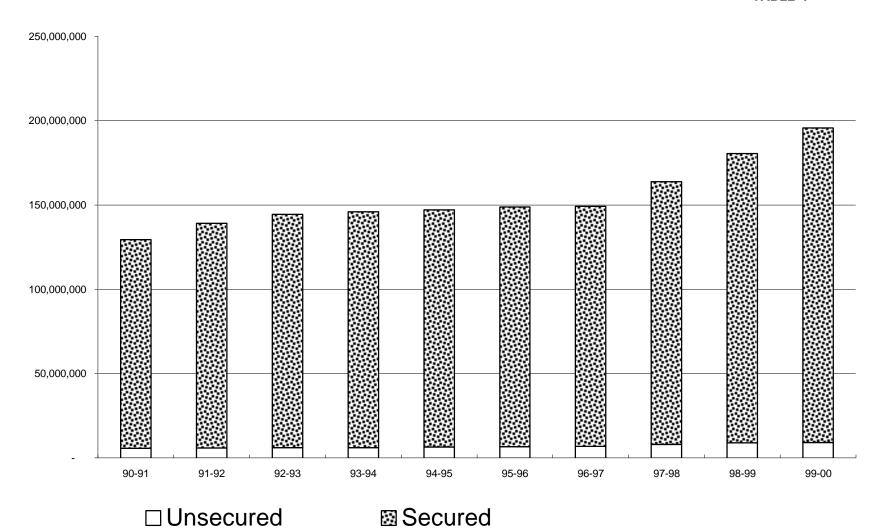


#### FINANCIAL REPORT OF SAN DIEGO COUNTY COMPARISON OF ASSESSED VALUATIONS SECURED AND UNSECURED Fiscal Years 1990-91 through 1999-2000 (In Thousands)

5	Secured Property:	90-91	91-92	92-93	93-94	94-95	95-96	96-97	97-98	98-99	99-00
	Land	\$ 49,581,799	\$ 54,203,308	\$ 56,942,649	\$ 57,882,623	\$ 58,065,558	\$ 58,743,000	\$ 59,965,573	\$ 63,633,576	\$ 70,120,054	\$ 76,745,341
	Improvements	74,306,097	79,254,686	81,937,911	83,110,455	84,039,711	85,004,255	85,520,503	92,369,459	103,036,379	110,551,695
	Personal Property	2,254,806	2,187,620	2,299,370	2,173,676	2,102,662	2,253,372	4,125,615	4,099,352	2,957,459	3,897,721
	Gross Secured Valuations	126,142,702	135,645,614	141,179,930	143,166,754	144,207,931	146,000,629	149,611,690	160,102,387	176,113,891	191,194,756
E	Exemptions:	2,333,938	2,493,353	2,852,402	3,277,750	3,470,386	3,643,995	4,004,395	4,254,794	4,403,504	4,646,122
	Net Secured Valuations	123,808,764	133,152,261	138,327,528	139,889,004	140,737,545	142,356,634	145,607,295	155,847,593	171,710,387	186,548,635
ι	Insecured Property:										
	Land	131	155	17	155	74	-	-	-	-	-
	Improvements	1,290,603	1,365,027	1,457,255	1,521,429	1,588,569	1,759,688	1,706,300	1,803,442	2,011,700	2,144,396
2	Personal Property	4,541,505	4,645,507	4,751,245	4,854,494	5,073,088	5,150,899	6,096,946	6,478,142	7,263,938	7,701,247
5	Gross Unsecured Valuations		6,010,689	6,208,517	6,376,078	6,661,730	6,910,587	7,803,246	8,281,584	9,275,638	9,845,643
E	Exemptions:	94,594	111,847	159,274	243,646	212,845	155,414	508,163	400,587	437,295	676,798
	Net Unsecured Valuations	5,737,645	5,898,842	6,049,243	6,132,432	6,448,886	6,755,173	7,295,083	7,880,996	8,838,343	9,168,845
	Net Valuations	129,546,409	139,051,103	144,376,771	146,021,436	147,186,431	149,111,807	152,902,378	163,728,589	180,548,730	195,717,479

#### **Financial Report of San Diego County**

#### COMPARISON OF ASSESSED VALUATIONS SECURED AND UNSECURED Fiscal Years 1990-91 through 1999-2000 (In Thousands)



## ,

## RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA Fiscal Years 1990-91 through 1999-2000 (In Thousands)

						RATIO OF NET	
FISCAL YEAR	POPULATION(1)	ASSESSED VALUE(2)	GROSS BONDED DEBT(3)	LESS DEBT SERVICE FUND(4)	NET BONDED DEBT	BONDED DEBT TO ASSESSED VALUE	NET BONDE DEBT PER CAPITA
1990-91	2,540	129,546,409	254,998	29,759	225,239	0.17	89
1991-92	2,583	139,051,103	246,483	32,400	214,083	0.17	83
1992-93	2,614	144,376,771	299,272	31,790	267,482	0.19	102
1993-94	2,639	146,021,436	718,132	28,414	689,718	0.47	261
1994-95	2,659	147,186,431	762,993	47,625	715,368	0.49	269
1995-96	2,690	149,111,807	799,533	51,652	747,881	0.50	278
1996-97	2,724	152,902,378	834,773	30,275	804,498	0.53	295
1997-98	2,795	163,728,589	819,813	28,394	791,419	0.48	283
1998-99	2,853	180,548,730	847,038	28,300	818,738	0.45	287
1999-00	2,911	195,717,479	863,285	31,377	831,908	0.43	286

<sup>(1)</sup> From Table 10

<sup>(2)</sup> From Table 8

<sup>(3)</sup> Includes Lease Revenue Bonds and Certificates of Participation of various Joint Power Authorities and the San Diego County Capital Asset Leasing Corporation and taxable Pension Obligation Bonds.

<sup>(4)</sup> Amount available for repayment of bonded debt (Redevelopment Agency excluded)

## COMPARISON OF SECURED PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS (PER \$100 OF ASSESSED VALUE) Fiscal Years 1990-91 through 1999-2000

			GOVERNMENTAL ENTITY		
FISCAL YEAR	COUNTY- WIDE*	SCHOOLS	CITIES	SPECIAL DISTRICTS	TOTAL
1991	1.000	0.019	0.006	0.020	1.045
1992	1.000	0.026	0.007	0.017	1.050
1993	1.000	0.045	0.006	0.019	1.070
1994	1.000	0.045	0.005	0.016	1.066
1995	1.000	0.044	0.005	0.015	1.064
1996	1.000	0.044	0.005	0.016	1.065
1997	1.000	0.044	0.004	0.015	1.063
1998	1.000	0.045	0.004	0.013	1.062
1999	1.000	0.044	0.004	0.012	1.060
2000	1.000	0.046	0.004	0.011	1.061

<sup>\*</sup>The \$1.00 per \$100 of Assessed Value (Proposition 13) tax rate beginning in FY 79 is distributed according to State Law on a percentage basis to each of the eligible taxing agencies in the County.

#### FINANCIAL REPORT OF SAN DIEGO COUNTY

# COMPARISON OF RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES Fiscal Years 1990-91 through 1999-2000 (In Thousands)

	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	TOTAL GENERAL GOVERNMENTAL EXPENDITURES(1)	RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
1990-1991	9,611	15,057	24,668	1,741,864	1.42
1991-1992	11,536	15,969	27,505	1,959,566	1.40
1992-1993	9,352	10,312	19,664	1,943,974	1.01
1993-1994	11,815	12,367	24,182	2,057,719	1.18
1994-1995	13,605	41,023	54,628	2,086,453	2.62
1005 1007	15 /52	44.007	(0.5/0	2 100 040	27/
1995-1996	15,653	44,907	60,560	2,190,840	2.76
1996-1997	56,589	19,722	76,311	2,126,752	3.59
1997-1998	37,365	46,528	83,893	2,115,721	3.97
1998-1999	45,844	47,118	92,962	2,037,089	4.56
1999-2000	53,847	46,061	99,908	2,188,292	4.57

<sup>(1)</sup> Includes General, Special Revenue, Debt Service and Capital Projects funds.

The debt service expenditures for Lease Revenue Bonds and Certificates of Participation of various Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation are incorporated into the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board. These debt instruments function as general obligation debt of the County. The general revenues of the County, including taxes, are the source of payment for the debt service expenditures made by these agencies. Prior to fiscal year 1993-94, the County had no general obligation bonded debt. During 1993-94, the County issued \$430.4 million in taxable pension obligation bonds which are secured by the general revenues of the County including property taxes.

#### COMPARISON OF COMPUTATION OF LEGAL DEBT MARGIN Fiscal Years 1990-91 through 1999-2000 (In Thousands)

	POPULATION PER OFFICIAL U.S.CENSUS (1)	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT (2)	LEGAL DEBT MARGIN (3)
1990-1991	 2,540	129,546,409	1,619,330	1,619,330
1991-1992	 2,584	139,051,103	1,738,139	1,738,139
1992-1993	 2,614	144,376,771	1,804,710	1,804,710
1993-1994	 2,639	146,021,436	1,825,268	1,825,268
1994-1995	 2,659	147,186,431	1,839,830	1,839,830
1995-1996	 2,690	149,111,807	1,863,898	1,863,898
1996-1997	 2,724	152,902,378	1,911,280	1,911,280
1997-1998	 2,795	163,902,378	2,048,780	2,048,780
1998-1999	 2,853	180,548,730	2,256,859	2,256,859
1999-2000	 2,911	195,717,479	2,446,468	2,446,468

- (1) Estimated
- (2) The Legal debt Limit is 1.25% of Assessed Valuation
- (3) Legal Debt Margin is computed by subtracting the County legal general obligation bonded debt from the Legal Debt Limit. Beginning in 1980-81 and subsequent fiscal years the County, as a legally defined entity, had no tax supported general obligation bonded debt outstanding.

## COMPARISON OF CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES Fiscal Years 1990-91 through 1999-2000 Calendar Years 1990 through 1999 (In Thousands)

TABLE 9

ı	Residential Construction	CONSTR Non-residential Construction	UCTION (1)  Miscellaneous  Construction	Total	Fiscal '	(2) Bank	PF	ROPERTY VALUE(	3)
Year	Permits		Permits	Valuation	Year	Deposits	Commercial	Residential	Non-taxable
1990	7,645	5,781	26,297	3,220,664	1990-91	17,786,196	26,442,094	84,296,816	2,333,938
1991	5,716	4,071	22,434	2,186,129	1991-92	17,849,595	28,500,792	91,616,100	2,493,353
1992	4,098	3,818	21,038	1,647,374	1992-93	16,541,100	28,659,430	96,900,269	2,852,402
1993	4,321	3,728	21,358	1,707,342	1993-94	15,728,193	27,851,773	99,978,225	3,277,750
1994	7,092	3,594	17,924	1,639,002	1994-95	15,332,999	27,034,074	101,807,538	3,470,386
1995	3,257	312	13,277	999,936	1995-96	15,053,416	26,526,398	103,576,070	3,613,279
1996	8,046	619	24,732	2,453,717	1996-97	15,105,204	18,912,385	104,163,069	3,643,995
1997	11,091	680	25,705	3,130,775	1997-98	17,365,228	19,670,947	106,742,185	4,004,395
1998	13,757	967	27,593	3,824,069	1998-99	18,838,052	21,746,659	113,347,767	4,254,794
1999	16,312	906	31,950	4,485,091	1999-00	(4)	24,636,722	124,792,674	4,403,504

#### Sources:

- (1) Greater San Diego Chamber of Commerce
- (2) Federal Reserve Bank FDIC Banks and Branches Data Book
- (3) San Diego County Property Tax Services and Assessor
- (4) Not yet available

### COMPARISON OF DEMOGRAPHIC STATISTICS Calendar Years 1991 through 2000

#### TABLE 10

YEAR	POPULATION (1)	CIVILIAN LABOR FORCE	UNEMPLOYMENT PERCENTAGE RATE
1991	2,539,583	1,176,300	7.1
1992	2,583,470	1,204,477	8.1
1993	2,614,222	1,215,200	6.7
1994	2,638,511	1,199,100	7.4
1995	2,658,584	1,217,100	6.8
1996	2,690,255	1,232,400	5.5
1997	2,724,457	1,249,700	4.5
1998	2,794,800	1,281,600	4.2
1999	2,853,258	1,347,800	3.3
2000	2,911,468 (2)	1,401,900 (3)	3.7 (3)

#### DATA SOURCES:

- (1) State Department of Finance (As of January 1)
- (2) SANDAG Population and Housing Estimates (POPEST), January 1,2000
- (3) State Employment Development Department, July 1, 2000

#### COMPARISON OF REVENUE BOND COVERAGE WATER AND SEWER BONDS Fiscal Years 1990-91 through 1999-2000 (In Thousands)

TABLE 11

FISCAL	GROSS	DIRECT OPERATING	NET REVENUE AVAILABLE FOR DEBT		DFBT SFRV	ICE REQUIREMEN	NTS
YEAR	REVENUE	EXPENSES(1)	SERVICE	PRINCIPAL	INTEREST	TOTAL	COVERAGE
1990-91	14,272	7,195	7,077	99	33	132	53.61
1991-92	14,566	9,190	5,376	20	29	49	109.71
1992-93	20,131	14,167	5,964	25	28	53	112.53
1993-94	18,300	10,869	7,431	15	11	26	285.81
1994-95	20,885	17,816	3,069	15	10	25	122.76
1005.07	10.001	47.457	4.074	45			57.05
1995-96	19,031	17,657	1,374	15	9	24	57.25
1996-97	19,056	11,050	8,006	15	8	23	348.09
1997-98	22,177	16,004	6,173	20	6	26	237.42
1998-99	20,917	15,494	5,423	20	5	25	216.92
1999-00	21,672	12,527	9,145	20	4	24	381.04

<sup>(1)</sup> Total Operating Expenses exclusive of depreciation

#### ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

**TABLE 12** 

\$180,548,729,772 (Includes unitary utility valuation) 9,860,839,890 1999-00 Assessed Valuation:

Redevelopment Incremental Valuation: Adjusted Assessed Valuation: \$170,687,889,882

OVERLAPPING TAX AND ASSESSMENT DEBT:	% Applicable	Debt 2/1/00
Metropolitan Water District	17.309	\$ 100,052,078
San Diego County Water Authority	100	6,165,000
San Diego Unified School District	100	139,995,085
San Diego Unified School District Lease Tax Obligations	100	233,390,000
San Marcos Unified School District Facilities Improvement District No. 1	100	21,223,019
Unified School Districts	100	29,668,696
Union High School Districts	100	71,700,117
School Districts	100	126,698,306
Otay Municipal Water District Improvement Districts	100	12,210,000
Other Municipal Water Districts	100	5,555,000
City of San Diego	100	19,170,000
Other Cities	100	5,750,000
San Diego Open Space Park Facilities District	100	49,530,000
Other Special Districts	100	2,175,000
Community Facilities Districts	100	526,685,000
1915 Act Bonds (Estimated)	100	240,275,542
Self-supporting water bonds		
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT		35,000 1,540,677,843
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT  DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:		
	100	
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT: San Diego County General Fund Obligations	100 100	1,540,677,843
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT: San Diego County General Fund Obligations San Diego County Pension Obligations		1,540,677,843 507,030,625
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT: San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations	100	1,540,677,843 507,030,625 347,305,000
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT: San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation	100 100	1,540,677,843 507,030,625 347,305,000 2,222,500
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation	100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation Other Unified School Districts Certificates of Participation	100 100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000 45,678,641
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation Other Unified School Districts Certificates of Participation High School District Certificates of Participation	100 100 100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation Other Unified School Districts Certificates of Participation High School District Certificates of Participation School District Certificates of Participation	100 100 100 100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000 45,678,641 38,476,500
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation Other Unified School Districts Certificates of Participation High School District Certificates of Participation School District Certificates of Participation Municipal Water District Certificates of Participation	100 100 100 100 100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000 45,678,641 38,476,500 74,788,447
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation Other Unified School Districts Certificates of Participation High School District Certificates of Participation School District Certificates of Participation Municipal Water District Certificates of Participation City of San Diego General Fund Obligations	100 100 100 100 100 100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000 45,678,641 38,476,500 74,788,447 31,615,000
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation Other Unified School Districts Certificates of Participation High School District Certificates of Participation School District Certificates of Participation Municipal Water District Certificates of Participation City of San Diego General Fund Obligations City of Escondido and General Fund Obligations	100 100 100 100 100 100 100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000 45,678,641 38,476,500 74,788,447 31,615,000 403,125,000
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation Other Unified School Districts Certificates of Participation High School District Certificates of Participation School District Certificates of Participation Municipal Water District Certificates of Participation City of San Diego General Fund Obligations City of Escondido and General Fund Obligations Other City General Fund Obligations	100 100 100 100 100 100 100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000 45,678,641 38,476,500 74,788,447 31,615,000 403,125,000 86,832,120
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:  San Diego County General Fund Obligations San Diego County Pension Obligations San Diego County Superintendent of Schools Obligations Community College District Certificates of Participation San Diego Unified School District Certificates of Participation Other Unified School Districts Certificates of Participation High School District Certificates of Participation School District Certificates of Participation Municipal Water District Certificates of Participation City of San Diego General Fund Obligations City of Escondido and General Fund Obligations	100 100 100 100 100 100 100 100 100 100	1,540,677,843 507,030,625 347,305,000 2,222,500 36,270,000 60,775,000 45,678,641 38,476,500 74,788,447 31,615,000 403,125,000 86,832,120 278,231,282

#### FINANCIAL REPORT OF SAN DIEGO COUNTY

#### ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

	TABLE 12 (Cont)
Less: Otay Municipal Water District Certificates of Participation (100% self-supporting) Grossmont Union High School District Certificates of Participation (100% self-supporting from tax increment	27,790,000
revenues)	7,389,000
City of San Diego Authority Bonds (100% self-supporting)	2,235,000
City of Oceanside Certificates of Participation	3,555,000
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT	1,894,441,115
GROSS COMBINED TOTAL DEBT	 3,525,652,958 (2)
NET COMBINED TOTAL DEBT	\$ 3,435,118,958

(1) Excludes general fund obligations to be sold.

(2) Excludes tax & revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

#### Ratios to 1999-00 Assessed Valuation:

Total Gross Direct and Overlapp	oing Tax and Assessment Debt	0.88 %
Total Net Direct and Overlappin	g Tax and Assessment Debt	0.85

#### Ratios to Adjusted Assessed Valuation:

STATE SCHOOL BUILDING AID REPAYABLE AS OF JUNE 30, 1999	\$ 8,911,215
Net Combined Total Debt	2.01
Gross Combined Total Debt	2.07
Combined Direct Debt (\$854,335,625)	0.50

Source: California Municipal Statistics, Inc. (As of February 1, 2000)

#### FINANCIAL REPORT OF SAN DIEGO COUNTY

#### PRINCIPAL TAXPAYERS June 30, 2000 (In Thousands)

TAXPAYERS	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
San Diego Gas & Electric Company	Gas & Electric Utility	\$2,010,148	1.03
Southern California Edison Co.	Electric Utility	1,716,252	0.88
Pacific Bell	Telephone Company	1,333,567	0.68
Qualcomm Inc.	Telecommunications	513,022	0.26
Equitable Life Assurance Society	Real Estate	372,236	0.19
Cabrillo Power	Electric Utility	362,742	0.19
Kilroy Realty	Real Estate	280,883	0.14
Spieker Properties	Real Estate	267,342	0.14
L-O Coronado Holding II Inc	Real Estate	266,997	0.14
Sea World Inc.	Marine Oriented Theme Park	264,336 \$7,387,525	0.14 3.79

### -1/4

MILES OF COUNTY-MAINTAINED STREETS

(Unincorporated Areas Only):

#### MISCELLANEOUS STATISTICAL DATA June 30, 2000

#### TABLE 14

FORM OF GOVERNMENT:	Chartered County, governed by five-member Board of Supervisors			
COUNTY SEAT:	San Diego, California			
COUNTY CHARTER ADOPTED:	July 1, 1933			
FISCAL YEAR BEGINS:	July 1			
AREA OF COUNTY:	Approximately 4,	200 square miles		
GEOGRAPHICAL LOCATION:	The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.			
ALTITUDE:	Sea Level to 6,50	00 feet		
INCORPORATED CITIES:	Carlsbad Chula Vista Coronado Del Mar El Cajon Encinitas	Escondido Imperial Beach La Mesa Lemon Grove National City Oceanside	Poway San Diego San Marcos Santee Solana Beach Vista	

Select System (Circulation Element County General Plan)

Minor System (All Other Maintained Roads)

948.5

1888.06

SPECIAL DISTRICTS	
Air Pollution Control	1
Cemetery	4
Community Facilities	43
Community Services	12
County Service Areas	107
Education:	
Schools	48
Dept. of Education	1
Fire	16
Flood Control	_
(Includes 1 Subzone)	2
Hospital	•
Irrigation	6
Library	1 7
Lighting Maintenance:	/
	1
Lighting Sewer	1
Sewei	
Public Utility	1
Recreation and Parks	1
Redevelopment Agencies	17
Resource Conservation	3
Sanitation	11
Sewer	1
Small Craft Harbor	1
Unified Port	1
Vector Control	1
Water:	
California	4
County	5 2
Miscellaneous	
Municipal	14
	316

#### MISCELLANEOUS STATISTICAL DATA June 30, 2000

SEWERS MAINTAINED BY WASTEWATER MANAGEMENT				
Districts Connected to Metropolitan System	4			
Water Pollution Control Facilities	6			
Sewer Lines, Miles Equivalent Dwelling Units	450			
Sewer Connections	61,254.0			

#### REGISTERED VOTERS

Primary Election: Number Voted: March 7, 2000 693,088 Percent Voted: 53.14 Registered Voters: 1,304,311

	TOTAL COUNTY I	EMPLOYEES AT JUNE	30 Number of
Year	Number of Employees	Percent of Increase over Previous Year	Employees Per Thousands Population
1991	17,150	3.3	6.75
1992 1993	17,022 16,999	(0.7) (0.1)	6.59 6.50
1994	17,256	1.5	6.54
1995	17,470	1.2	6.57
1996 1997	17,626 17,623	0.9 (0.0)	6.55 6.47
1998	17,790	0.9	6.36
1999 2000	17,988 18,215	1.1 1.3	6.30 6.26

#### TABLE 14 (Cont)

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY (In Thousands)				
	JUNE			
Agriculture and Fishing Mining Contract Construction	12.8 0.3 70.7			
Manfacturing: Primary Fabricated Metal Products Instruments and Related Electronic Aircraft, Missiles Other Manufacturing Industrial Machinery Paper, Printing and Publishing Transportation and Public Utilities Wholesale and Retail Trade	7.5 13.4 22.6 14.1 39.4 18.2 15.4 53.4 263.4			
Finance, Real Estate and Insurance Service Industries Government Not Elsewhere Classified TOTAL EMPLOYED UNEMPLOYED TOTAL CIVILIAN LABOR FORCE	69.0 390.4 207.3 143.9 1,341.8 48.0 1,389.8			



